

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

626I0622

SENATE STATE AFFAIRS COMMITTEE ENGROSSED

NO. **SB 116** - 02/19/2003

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators McCracken and Knudson and Representatives Peterson (Bill) and Wick

1 FOR AN ACT ENTITLED, An Act to provide certain provisions regarding the tax on certain
2 telecommunication services.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 In the case of a bundled transaction of telecommunications services, if the charges are
7 attributable to services that are taxable and services that are nontaxable, the portion of the price
8 attributable to the nontaxable services shall be subject to tax unless the provider can reasonably
9 identify such portion from its books and records kept in the regular course of business for other
10 purposes.

